

UNITED STATES DISTRICT COURT  
WESTERN DISTRICT OF NEW YORK

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UNITED STATES OF AMERICA,

Petitioner

05-MISC CV-59S

-v-

**ORDER OF CONTEMPT**

CHARLES BOVA, PRESIDENT,  
BOVA CONSTRUCTION CORP.,

Respondent

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On January 23, 2006, this Court issued an Order to Show Cause, dated January 19, 2006, directing that Charles Bova, President, Bova Construction Corp., appear on March 22, 2006, to show cause, if any, why he should not be compelled to obey the Internal Revenue Service ("IRS") summons served upon him on August 18, 2004 (hereinafter "IRS Summons").

On March 22, 2006, Charles Bova, President, Bova Construction Corp., failed to appear as directed by the Court, nor did he file any written response.

On March 29, 2006, the Court filed an Order, dated March 27, 2006, directing Charles Bova, President, Bova Construction Corp., to comply with the IRS Summons by April 24, 2006 (hereinafter "Compliance Order").

On May 1, 2006, counsel for the United States appeared at a status conference and filed a Petition and Affidavit in support of an Order to Show Cause for Order of Contempt, stating that

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Charles Bova, President, Bova Construction Corp., had failed to comply with the IRS Summons as required by the Court's Compliance Order.

On May 9, 2006, the Court issued an Order, dated May 8, 2006, requiring Charles Bova, President, Bova Construction Corp., to appear on June 16, 2006, at 9:00 a.m. to show cause, if any, why he should not be held in contempt for failure to obey the Court's Compliance Order (hereinafter "Show Cause Order").

On June 16, 2006, Charles Bova, President, Bova Construction Corp., failed to appear at the show cause hearing pursuant to the Show Cause Order, nor did he file any written response. At the show cause hearing, counsel for the United States informed the Court that Charles Bova, President, Bova Construction Corp., had not submitted any of the summoned documents to the IRS.

After carefully reviewing the Court's Compliance Order, together with the United States' Petition and Affidavit in support of an Order to Show Cause for Order of Contempt, and Charles Bova, President, Bova Construction Corp., having failed to comply with the IRS Summons, the Compliance Order and the Order to Show Cause, the Court hereby finds Charles Bova, President, Bova Construction Corp., in civil contempt of Court, pursuant to 26 U.S.C., §7402(a) and Fed. R. Civ. P. 70. Pursuant to 26 U.S.C. §7402(a) and Rule 83.4 of the Local Rules of Civil Procedure for the United States

District Court for the Western District of New York, the Court hereby orders the United States Marshal to **arrest** Charles Bova, President, Bova Construction Corp., and to bring him before the Court for a hearing.

IT IS SO ORDERED.

/s/William M. Skretny  
HONORABLE WILLIAM M. SKRETNY  
UNITED STATES DISTRICT COURT

Dated: June 19, 2006.